

Contra Costa County
Premium Conversion Plan Designation
Effective January 1, 2017

INSTRUCTIONS: Please complete this form and return it to the Employee Benefits Service Unit. To participate in this program, you must be enrolled in a County sponsored medical and/or dental plan and pay for your premiums through payroll deductions.

NAME

EMPLOYEE NUMBER

DEPARTMENT

ADDRESS

CITY, STATE ZIPCODE

WORK PHONE

HOME PHONE

I hereby ELECT to participate in the Premium Conversion Plan (PCP) and authorize the pre-tax salary reduction to my insurance premium contribution(s). I understand that I cannot change my election at any time during the plan year, unless I experience a change in family status. I also certify that I have received and read the information describing the Premium Conversion Plan.

Signature

Date

My signature below certifies that I WANT TO CANCEL my participation in the Premium Conversion Plan (PCP). I authorize my insurance premium contribution(s) to be deducted on an after-tax basis. I also want to certify that I have received and read the information describing the Premium Conversion Plan.

Signature

Date

CONTRA COSTA COUNTY

PREMIUM CONVERSION PLAN

Your signature on the reverse side of this form indicates you have read and understand the following terms, conditions and provisions:

1. In accordance with IRS Code, Section 125, the Contra Costa County Premium Conversion Plan (PCP) allows eligible employees to authorize a salary reduction for payment of monthly medical and dental plan premiums. The PCP does not defer taxes to a later date; it exempts your medical and dental plan contributions from Federal, State, and Social Security (FICA) taxes. You may participate in the PCP if you are enrolled in a County sponsored medical and/or dental plan and pay for coverage through payroll deductions.
2. You cannot change your coverage elections during the plan year unless you experience a change in family status such as a birth, adoption or placement of a child, a child becomes or is no longer eligible for coverage due to age, student status, or change in custody, marriage, divorce, legal separation or annulment, death of a dependent spouse, child or eligible dependent; or a change in employment status, residence, or worksite for you, your spouse, or dependent which results in a change in eligibility for employer-sponsored health benefits. This could include an open enrollment at your spouse's employer.
3. If you become eligible to elect PCP any time during the plan year, you have 60 days to complete and send in the PCP Designation Sheet.
4. If you would like additional information, please contact the Employee Benefits Service Units at (925) 335-1746.
5. Tax Treatment of Domestic Partners-Although it is the intent of Contra Costa County to provide domestic partners with health and dental benefits that are similar to the coverage provided to employees' spouses; federal and state laws impose different tax rules for domestic partner's coverage. To the extent that the cost of the domestic partner's coverage (and/or that of his or her dependents that are not also dependents of the employee) is subsidized by Contra Costa County, such subsidy will be includable in the taxable income of the employee, and will be reported as income on the employee's W-2 Form for the year. To the extent that the employee must share in the cost of such domestic partner and/or dependent coverage, the employee's share of premiums must be paid on an after-tax basis.